

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Northern District of Mississippi**

In re Brandywine Health Services of Mississippi, Inc.

Debtor(s)

Case No. 09-16528-DWH

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
INTERNAL REVENUE SERVICE 2209 5TH STREET NORT COLUMBUS, MS 39701	INTERNAL REVENUE SERVICE 2209 5TH STREET NORT COLUMBUS, MS 39701	FEDERAL TAXES	Disputed	1,100,000.00
PRIME CARE NURSING P O BOX 852 GREENVILLE, MS 38702	PRIME CARE NURSING P O BOX 852 GREENVILLE, MS 38702			167,199.19
MS STATE TAX COMMISSION POST OFFICE DRAWER D ATTN: TIM THOMPSON, GREENWOOD, MS 38935	MS STATE TAX COMMISSION POST OFFICE DRAWER D ATTN: TIM THOMPSON, GREENWOOD, MS 38935			120,000.00
MISSISSIPPI DEPT OF EMPLOYMENT P O BOX 23089 JACKSON, MS 39225	MISSISSIPPI DEPT OF EMPLOYMENT P O BOX 23089 JACKSON, MS 39225			100,000.00
VALLEY FOOD SERVICE P O BOX 5454 JACKSON, MS 39288	VALLEY FOOD SERVICE P O BOX 5454 JACKSON, MS 39288			89,243.51
SERENITY HEALTHCARE P.O. BOX 579 4109 HIGHWAY 98 WEST Summit, MS 39666	SERENITY HEALTHCARE P.O. BOX 579 4109 HIGHWAY 98 WEST Summit, MS 39666			67,000.00
GE HEALTHCARE FINANCIAL SERVICE P O BOX 641419 PITTSBURGH, PA 15264	GE HEALTHCARE FINANCIAL SERVICE P O BOX 641419 PITTSBURGH, PA 15264			52,944.80
SYNERGETICS DCS, INC. ACCOUNTS RECEIVABLE P O 1276 TUPELO, MS 38802	SYNERGETICS DCS, INC. ACCOUNTS RECEIVABLE P O 1276 TUPELO, MS 38802			42,290.00
GULF SOUTH MEDICAL SUPPLY P O BOX 841968 DALLAS, TX 75284	GULF SOUTH MEDICAL SUPPLY P O BOX 841968 DALLAS, TX 75284			38,651.10
BECKMAN COULTER, INC. DEPT. CH 10164 PALATINE, IL 60055	BECKMAN COULTER, INC. DEPT. CH 10164 PALATINE, IL 60055			34,893.80

B4 (Official Form 4) (12/07) - Cont.

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(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
WINSTON MEDICAL CENTER P O BOX 967 LOUISVILLE, MS 39339	WINSTON MEDICAL CENTER P O BOX 967 LOUISVILLE, MS 39339			33,169.18
PINNACLE BUSINESS SOLUTIONS 6510 OLD CANTON ROAD RIDGELAND, MS 39157	PINNACLE BUSINESS SOLUTIONS 6510 OLD CANTON ROAD RIDGELAND, MS 39157			31,807.73
DOSS ELECTRIC, INC. P O BOX 652 MABEN, MS 39750	DOSS ELECTRIC, INC. P O BOX 652 MABEN, MS 39750			31,766.89
OKTIBBEHA COUNTY HOSPITAL P. O. BOX 1506 STARKVILLE, MS 39759	OKTIBBEHA COUNTY HOSPITAL P. O. BOX 1506 STARKVILLE, MS 39759			23,924.96
GE HEALTHCARE CONTRACT #294748 P O BOX 402076 ATLANTA, GA 30384	GE HEALTHCARE CONTRACT #294748 P O BOX 402076 ATLANTA, GA 30384			21,399.99
FOUR SEASONS LAWN MAINTENANCE P O BOX 793 STARKVILLE, MS 39759	FOUR SEASONS LAWN MAINTENANCE P O BOX 793 STARKVILLE, MS 39759			21,010.80
MONTFORT JONES MEMORIAL HOSPITAL P O BOX 887 KOSCUISKO, MS 39090	MONTFORT JONES MEMORIAL HOSPITAL P O BOX 887 KOSCUISKO, MS 39090			20,145.74
CARDINAL HEALTH JACKSON DIVISION P O BOX 402586 ATLANTA, GA 30384	CARDINAL HEALTH JACKSON DIVISION P O BOX 402586 ATLANTA, GA 30384			18,731.60
LABCORP LABORATORY CORP. 231 MAPLE AVENUE BURLINGTON, NC 27216	LABCORP LABORATORY CORP. 231 MAPLE AVENUE BURLINGTON, NC 27216			18,538.35
RADIOLOGICAL GROUP PA 1405 N STATE STREET JACKSON, MS 39202	RADIOLOGICAL GROUP PA 1405 N STATE STREET JACKSON, MS 39202			16,974.00

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**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Owner of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date December 29, 2009

Signature /s/ Jeffrey A. Morse
Jeffrey A. Morse
Owner

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.